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by the United States Public Health Service under Reprint Number 363. A useful bibliography of this subject, including a reference to the Oertel-Bashford-Hoffman articles on the accuracy of cancer mortality statistics in the London *Lancet*, is to be found on p. 3 of Mr. F. L. Hoffman's "Mortality from Cancer Throughout the World."

#### STANDARDS IN STATISTICS OF INDUSTRIAL ACCIDENTS AND AN ADVANCE STEP IN THE CLASSIFICATION OF INDUSTRIES.

The Committee on Statistics and Compensation Insurance Cost of the International Association of Industrial Accident Boards and Commission has published its report as Bulletin 201, United States Bureau of Labor Statistics. A preliminary report had been previously published in the *Monthly Review* of the bureau for November, 1915. The classification of accident causes recognizes twelve main classes of the general subject. Each of these general classes is suitably partitioned in subordinate ranks. A supplementary classification of location and nature of injury and extent of disability and degree of partial disability is appended. The grouping of working machinery employed by the New York State Industrial Commission is published as Appendix A.

The classification of industries is a decided advance over any available since the publication of the United States Census Bureau Index to Occupations in 1910. In plans for the classification of occupations in the Census of 1920, the I. A. I. A. B. C. industry scheme will probably serve as a better base than the industry outline published in Volume IV, Thirteenth Census of the United States. The statistics published in that volume seem not to have taken the industry scheme of the 1910 Index and of the Bertillon-Vannacque International Statistical Institute List into account. For the purposes of most social statistics an industry classification of occupations is essential.

E. W. KOPF.

New York City.

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*Income Tax Procedure.* By Robert H. Montgomery. The Ronald Press. New York. 1917. Pp. X, 461. \$2.50 postpaid.

There is nothing statistical about this book, but in view of the fact that the American Statistical Association adopted a resolution at its annual meeting in 1914, calling upon the Bureau of Internal Revenue to so modify its income tax blank as to make it possible to obtain accurate statistics of incomes in this country, and in view of recent conferences between that bureau and a joint committee of this Association and the American Economic Association on this same matter, it may be well to direct the attention of statisticians to this work. The author disclaims any intention of presenting a complete digest of the income tax law. He says also that his

work is not a treatise or a history of the subject, though he does treat these aspects very briefly in a short historical chapter.

The real purpose of the book is to answer for the perplexed taxpayer a large number of questions which arise in his mind when he undertakes to make his returns. It explains the duties of those who must make returns, the kinds of income that are taxable, the various exemptions and deductions allowed, and the method of procedure in the matter of protests, overpayments, rebates, appeals, etc. All of this instruction and information is based upon a careful study of the rulings and decisions of the U. S. Treasury Department.

The book also contains chapters on state and municipal income taxes, the "Corporation Excise Tax," and the "Munitions Manufacturers' Tax."

The author has not, however, confined his efforts to description and exposition alone. He has not only pointed out the defects in the law and criticized its administration, but he has offered constructive suggestions for improvement in a number of instances.

It would have been an aid to the reader if the full text of the law had been printed in one place, even though it would have added somewhat to the size of the book, but this defect is not a serious one in view of the ease of obtaining official copies of the law.

On the whole the book is an acceptable and useful guide to the student as well as to the tax payer.

CARROLL W. DOTEN.

Massachusetts Institute of Technology.